

NFC

Procedures



National Finance Center
Office of the Chief Financial Officer
U.S. Department of Agriculture

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Central Accounting System Overview (CAS)

TITLE IV
Central Accounting System Manual

CHAPTER 1
Central Accounting System Overview

**User Documentation
For Systems
And Processes**



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About This Procedure

This procedure provides an overview of the family of systems known as the Central Accounting System (CAS). The following information will help you use the procedure more effectively and obtain further assistance if needed.

How The Procedure Is Organized

The major sections of this procedure are described below:

Overview describes the interface between CAS and its major feeder systems, as well as the types of reports produced by CAS. Overview also describes the field formats used on all feeder documents that carry accounting classification codes.

Accounting Code Formats displays each full-serviced CAS agency's accounting code elements with descriptions.

To keep you informed about new or changed information related to this system, NFC issues short publications called bulletins and amendments. This procedure and all related bulletins and amendments are listed in the NFC External Publications Index, issued semiannually.

The Bulletin Board on NFC's home page (www.nfc.usda.gov) provides a list of all bulletins by title and publication date. Users can choose to view and/or print bulletins from this Bulletin Board list.

Pages are numbered consecutively at the bottom of each page. If the procedure is amended, point pages (e.g., 3.2, 3.3, etc.) are used as needed to accommodate additional pages. All amended pages are marked at the bottom with the amendment number and date.

If you begin receiving this procedure after it has been amended, you will receive the publications with all amendments and bulletins. Remove and insert amended pages according to the accompanying page control chart so that your procedure is current.

What Conventions Are Used

This procedure uses the following visual aid to identify certain kinds of information:

- Important extra information is identified by a note icon in the left margin.

Example:



The Grain Inspection, Packers and Stockyards Administration (GIPSA) uses Field E for its accounting codes.

Who To Contact For Help

For questions about CAS (including help with unusual conditions), contact Information Center personnel at **504–255–5230**.

For access to any of the Central Accounting Systems, contact your agency's ADP security officer.

For questions about this procedure, contact the Directives and Analysis Branch at **504–255–5322**.

Overview

The family of systems known as the Central Accounting System, which services the U.S. Department of Agriculture (USDA) and other Federal agencies, produces a complete range of financial management reports. CAS receives the data for these reports from centralized document processing systems which function as *feeder systems*, first processing Agency financial data, then transmitting that data to CAS. The reports provide timely and comprehensive accounting information used to control budgets, accounts receivable, collections, obligations, accrued expenditures, disbursements, and accomplishments.

Feeder Systems

The feeder systems are independent document processing systems that contain extensive accounting data edits. CAS merges data from the feeder systems to form a single accounting operation. After documents are processed through their respective feeder system(s), valid data is directed into the General Ledger and Budget Cost Systems for further processing. (See the Central Accounting System Overview, p. 4.)

A brief description of the major feeder systems that interface with CAS is provided below:

Payroll/Personnel System. The Payroll/Personnel System processes payrolls, personnel reporting, leave records, and payroll-related financial reporting operations for USDA and other user-agencies. Data produced through the Payroll/Personnel System is updated into CAS for further processing.

For detailed information on the Payroll/Personnel System, see Title I, Payroll/Personnel Manual.

Administrative Payments Systems. The Administrative Payments Systems process obligations, receiving reports, invoices, receipts, and payments to vendors. The following systems comprise the Administrative Payments Systems: Purchase Order, Miscellaneous Payments, Imprest Funds and Field Party Advances, Transportation, Telephone Vendors, FEDSTRIP, Motor Pool, Utility Vendors, Government Transportation, Uniform Allowance, Casual Employees Time Report, Training Information, Purchase Card Management, Federal Telephone Payments, and Travel. Data from processed administrative payments is merged into CAS for further processing.

For detailed information on the Administrative Payments Systems, see Title II, Voucher and Invoice Payments Manual.

Billings and Collections Systems. Billings and Collections contains the following systems: Program Billings and Collections, Administrative Billings and Collections, and Direct Premium Remittance. The Program Billings and Collections System processes fees charged for services associated with inspecting, certifying, grading, weighing, and testing of farm products, plants, animals, and animal products. The Administrative Billings and Collections System provides a method for billing and collecting debts from Federal employees and other

individuals or vendors having outstanding debts with the Government. The Direct Premium Remittance System is a centralized system for collecting premiums from eligible non-Federal enrollees who elect to participate in the Federal Employees Health Benefits Program. Data from billings and collections is merged into CAS for further processing.

For detailed information on Billings and Collections, see Title III, Billings and Collections Manual.

Budget and Operating Plan System (PLAN). PLAN provides the mechanism for the input of budgetary resources and reflects the planned use of these resources. PLAN documents are used to establish, adjust, transfer, plan, and control the budgetary resources of various agencies. These documents are not intended to authorize payments but are designed to control the resources. Once processed into PLAN, the information is ready for update into the General Ledger and Budget Cost Systems.

For detailed information on PLAN, see Title VI, Systems Access Manual, Chapter 8, Central Accounting System, Section 5, PLAN.

Personal Property System (PROP). PROP integrates fiscal accounting with property accountability and provides uniform data designed to improve the management and control of capitalized and sensitive property. Reports produced through this system help agencies to control the acquisition and disposition of property. These reports are designed and produced according to agency specifications.

For detailed information on PROP, see Title IV, Central Accounting System Manual, Chapter 6, Property Management Information System, Section 4, PROP.



Note

All data directed into the General Ledger and Budget Cost Systems must be validated through the **Management Account Structure Code System (MASC)**. MASC provides the necessary edits to validate the data processed through the feeder systems. It is also used to establish and maintain master files of accounting codes, accounting classification codes, and management codes. These master files are used to validate accounting on documents submitted to NFC for processing. In addition to the master files of accounting codes, accounting classification codes, and management codes, MASC maintains a set of table files. These tables are used for edit and reference purposes in producing internal and external accounting reports.

For detailed information on MASC, see Title IV, Central Accounting System Manual, Chapter 4, MASC.

Central Accounting Systems

The General Ledger and Budget Cost Systems are the master files from which data is extracted for internal and external agency financial reporting. Data is fed to these systems from the feeder systems.

Following is a brief explanation of each system:

General Ledger System (GL). GL summarizes pertinent data from detail accounting records produced by feeder systems. Journal vouchers produced from feeder systems update GL. GL produces trial balances, closing entries, and financial data from which all external reports are produced.

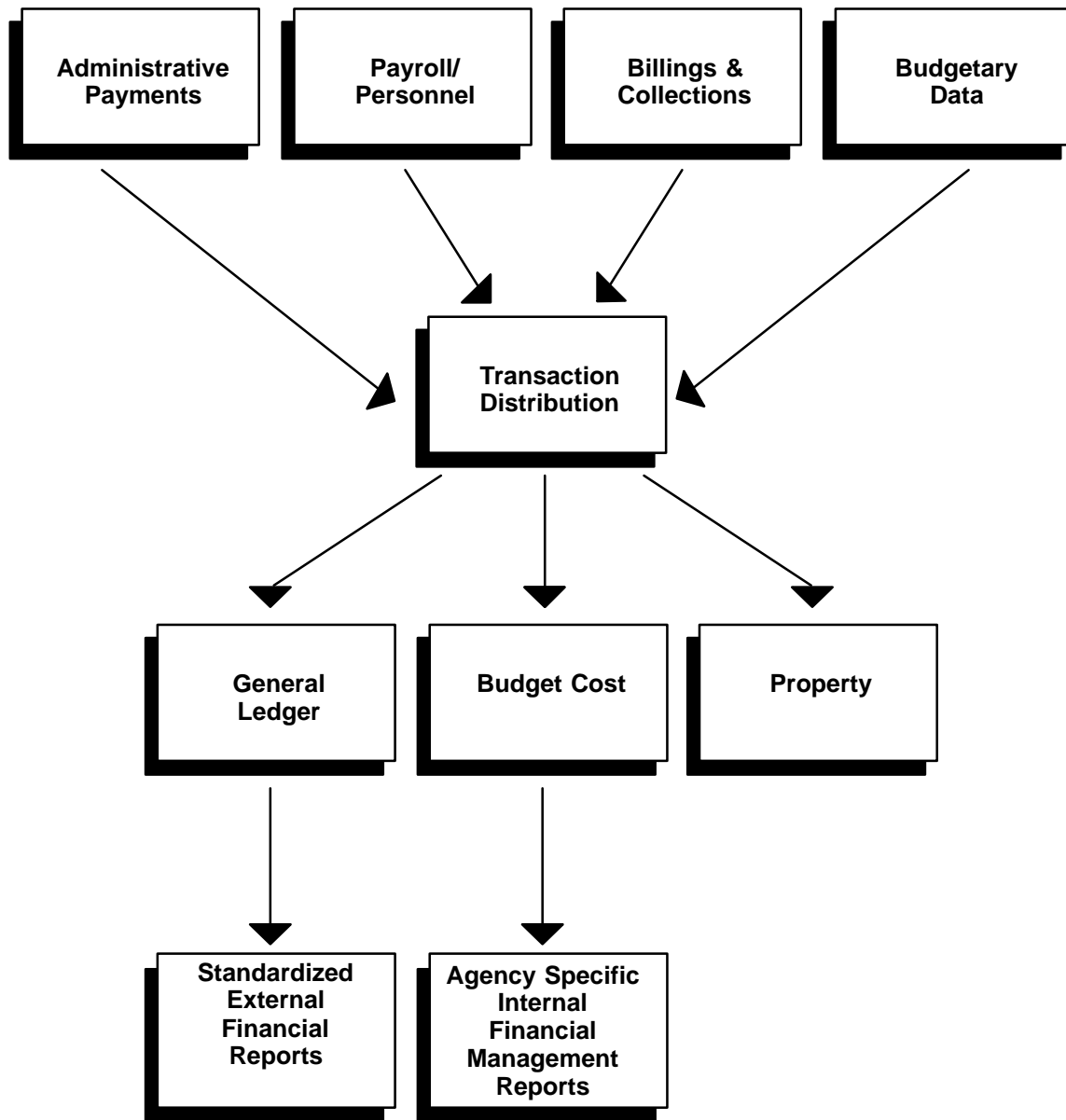
Budget Cost System (BUDG). BUDG is a financial reporting system that captures pertinent data from detail accounting records produced by feeder systems to create a Budget Cost master file. Reports produced from data in the Budget Cost master file are for agency use in controlling budgets, accounts receivable, collections, obligations, accrued expenditures, disbursements, and accomplishments. These reports are produced for specific periods (i.e., calendar month, quarter-to-date, fiscal year-to-date, and project-to-date).

Reporting

CAS produces two types of reports: (1) those that are applicable departmentwide and can be standardized, such as reports to the Office of Management and Budget and the Treasury Department, and (2) those that are designed for use by a specific agency.

The system is capable of reporting on a monthly, quarterly, annual, and project-to-date basis. The reporting system is flexible enough to meet the special requirements of individual agencies and provide the comprehensive financial data for managing the accounting process.

Central Accounting System Overview



Field Formats for Accounting Classification Codes

This section shows the field formats used on all feeder documents that carry accounting classification codes. Accounting classification codes consist of fields and subfields. The fields are divided by double lines; subfields are divided by single lines. Fields A, B, and D are not subdivided, while Field C has two subfields and Field E has four subfields. Agency entries must contain the exact number of positions specified for that agency (see [Accounting Code Formats](#)). Spacing is not required when more than one element is contained in a field. Characters may be entered in any manner inside the borders defining the position spacing of the field or subfield. Leading zeros are used when required.

Fields:	A	B	C		D	E			
Positions:	5	10	5	3	4	1	4	1	2
	12345	6789012345							
						1	2345	6	(7)
						1	2345	6	(7)

Agencies serviced by CAS use Fields A through E to show their accounting classification codes. Each agency is assigned a specific number of positions. Characters are entered consecutively, without spacing, beginning in Field A. The only exceptions are agencies using management codes (see notes below).



Note

The Forest Service (FS) regions serviced by CAS use Field E for their accounting codes. Accounting codes entered in this field are called management codes. Management codes are 6 positions in length with a prior year designator, when applicable, in position 7 of Field E. Prior year designators are *E* for FY1991, *H* for FY1992, *J* for FY1993, *K* for FY1994, *W* for FY1995, *M* for FY1996, *X* for FY1997, *Z* for FY1998, and *N* for FY1999.



Note

The Grain Inspection, Packers and Stockyards Administration (GIPSA) uses Field E for its accounting codes. Accounting codes entered in these fields are called management codes. Management codes are 6 positions in length with a prior year designator, when applicable, in position 7 of Field E. Prior year designators are *1* for FY1991, *2* for FY1992, *3* for FY1993, *4* for FY1994, *5* for FY1995, *6* for FY1996, *7* for FY1997, *8* for FY1998, *9* for FY1999, and blank for FY2000.

Accounting Code Formats

This section displays each full-serviced CAS agency's accounting code elements with descriptions. The input code descriptions are for use on all feeder documents for the agency, unless otherwise specified.

01 – Office of the Secretary (SEC)

(8-position accounting code with optional 4-position document control number)

FY/Apprn	Organization	Program Area	Program	Optional Document Control Number
XXX	X	XX	XX	XXXX

02 – Agricultural Marketing Service (AMS)

(9-position accounting code; 10-position accounting code for T&A's)

Input Code:

Cost Responsibility Center	Division	Program Block	FY
XXXX	XX	XX	X

T & A Input Code:

FY	Cost Responsibility Center	Division	Program Block	FY
X	XXXX	XX	XX	X

Output Code:

Apprn	Cost Responsibility Center	Division	Program Block	FY
XXX	XXXX	XX	XX	X

03 – Agricultural Research Service (ARS)

(10-position accounting code with optional 4-position transaction number)

FY/Apprn	Location	Management Unit	Optional Transaction Number
XXX	XXXX	XXX	XXXX

05 – Agricultural Stabilization and Conservation Service (ASCS)

(9-position accounting code with optional 2-position project number and optional 2-position subsidiary number; 14-position accounting code for T&A's with optional 2-position subsidiary number. **Note:** This accounting code format is valid for FY95 and prior years only.)

Input Code:

	FY XX	Index XXXXXX	Budget Detail XX	Optional Project Number XX	Optional Subsidiary Number XX
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T & A Input Code:

FY/Apprn XXX	FY XX	Index XXXXXX	Budget Detail XX	Project Number XX	Optional Subsidiary Number XX
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07 – Rural Housing Service (RHS)

(15-position accounting code with optional 4-position document control number)

FY/Apprn XXX	Allottee X	Major Class XX	Special Purpose XXX	Subunit X	State XX	County XXX	Optional Document Control Number XXXX
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09 – Extension Service (ES)

(10-position accounting code with optional 4-position transaction number. **Note:** This accounting code format is valid for FY95 and prior years only.)

FY/Apprn XXX	Location XXXX	Management Unit XXX	Optional Transaction Number XXXX
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10 – Foreign Agricultural Service (FAS)

(15-position accounting code with optional 4-position document control number)

FY/Apprn XXX	Organization XXXX	Activity XX	Project XXXXXX	Optional Document Control Number XXXX
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11 – Forest Service (FS)

(6- or 7-position management code with prior year alpha designation when applicable. **Note:** Applicable to all of Forest Service **except** Regions 6 and 10, and Research Station 26.)

Input Code:

Acct Reg XX	Station Unit XX	Management Code XXXXXX(X) FY
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Output Code:

Apprn XXX	Region XX	Unit XX	Subunit XX	Management Code XXXXXX
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12 – National Agricultural Library (NAL)

(10-position accounting code with optional 4-position transaction number. **Note:** This accounting code format is valid for FY95 and prior years only.)

FY/Apprn XXX	Location XXXX	Management Unit XXX	Optional Transaction Number XXXX
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13 – Office of Communications (OC)

(11-position accounting code)

Working Capital Fund Input Code:

FY/Apprn XXX	OGPA Cost Center X	Requesting Agency XX	Major Project XXX	Subproject XX
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Appropriated Input Code:

FY/Apprn XXX	Division XXXX	Major Project XX	Subproject XX
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14 – Office of the General Counsel (OGC)

(8-position accounting code with optional 4-position document control number)

FY/Apprn XXX	Organization XXX	Project XX	Optional Document Control Number XXXX
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15 – Rural Utilities Service (RUS)

(15-position accounting code with optional 4-position document control number)

FY/Apprn XXX	Allottee X	Major Class XX	Special Purpose XXX	Subunit X	State XX	County XXX	Optional Document Control Number XXXX
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16 – Natural Resources Conservation Service (NRCS)

(5-position accounting code with optional 5-position special purpose code)

FY/Apprn XXX	State XX	Special Purpose XXXXX
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18 – Economic Research Service (ERS)

(12-position accounting code with optional 4-position document control number)

FY/Fund XXX	Division XX	Research Location XXX	Project XXXX	Optional Document Control Number XXXX
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19 – Economic Analysis Staff (EAS)

(12-position accounting code with optional 4-position document control number. **Note:** This accounting code format is valid for FY95 and prior years only.)

FY/Fund XXX	Division XX	Branch XXX	Project XXXX	Optional Document Control Number XXXX
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20 – National Agricultural Statistics Service (NASS)

(12-position accounting code with optional 4-position document control number)

FY/Fund XXX	Division XX	State Office/ Branch XXX	Project XXXX	Optional Document Control Number XXXX
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22 – Cooperative State Research, Education, and Extension Service (CSREES)

(10-position accounting code with optional 4-position transaction number)

FY/Fund XXX	Location XXXX	Management Unit XXX	Optional Transaction Number XXXX
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23 – Office of the Inspector General (OIG)

(7 position accounting code with optional 4-position document control number)

FY/Apprn XXX	Organization XX	Project XX	Optional Document Control Number XXXX
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26 – Office of Energy (OE)

(12-position accounting code with optional 4-position document control number. **Note:** This accounting code format is valid for FY95 and prior years only.)

FY/Fund XXX	Division XX	Branch XXX	Project XXXX	Optional Document Control Number XXXX
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27 – Office of Government Ethics (OGE)

(7-position accounting code)

Apprn XXX	Division XX	Branch X	Special Project X
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28 – Packers and Stockyards Administration (PSA)

(8-position accounting code. **Note:** This accounting code format is valid for FY95 and prior years only.)

FY/Apprn XXX	Division X	Office Location XX	Project XX
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29 – Agricultural Cooperative Service (ACS)

(12 position accounting code. **Note:** This accounting code format is valid for FY95 and prior years only.)

FY/Apprn XXX	Unit XX	Branch XXX	Project XXXX
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30 – Food and Consumer Service (FCS)

(9-position accounting code with optional 4-position document control number)

FY X	Apprn XX	Organization XX	Suborg XX	Tracking Level XX	Optional Document Control Number XXXX
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32 – Rural Business–Cooperative Service (RBCS)

(15-position accounting code with optional 4-position document control number)

Apprn	Allottee Code	Major Class Code	Special Purpose Code	Reserved	State Code	County Code	Optional Document Control Number
XXX	X	XX	XXX	X	XX	XXX	XXXX

34 – Animal and Plant Health Inspection Service (APHIS)

(10-position accounting code with optional 5-position motor vehicle number and optional 4-position document control number)

Input Code:

FY/Apprn	Program	Reg	Org/Subunit	Project	Optional Motor Vehicle Number	Optional Document Control Number
XXX	X	X	XX	XXX	XXXXX	XXXX

Output Code:

FY/Apprn	Program	Reg/Div	Org/Subunit	Project	Type Dist	Overhead
XXX	X	X	XX	XXX	XX	X

Area	District	State	City	County	Internal Decision Unit
XX	XX	XX	XXXX	XXX	XXX

35 – Economics Management Staff (EMS)

(12-position accounting code with optional 4-position document control number. **Note:** This accounting code format is valid for FY95 and prior years only.)

FY/Fund	Division	Agency Served	Activity	Optional Document Control Number
XXX	XX	XXX	XXXX	XXXX

36 – Grain Inspection, Packers and Stockyards Administration (GIPSA)

(6- or 7-position management code. Position 7 is a prior year designator when applicable. A space in position 7 is assumed to be the current year.)

Input Code:

Management Code
XXXXXX(X)
(FY)

Record Identifier:

FY/Apprn	Budget Activity	Organization	Job	State	Management Code
XXX	XXX	XXXXXXXXXX	XXX	XX	XXXXXX

37 – Food Safety and Inspection Service (FSIS)

(6- or 7-position management code. Position 7 is a prior year designator when applicable. A space in position 7 is assumed to be the current year.)

Input Code:

Management
Code
XXXXXX(X)
(FY)

Output Code:

FY/Apprn XXX	Budget Activity XXX	Organization XXXXXXXXXX	Job XXX	State XX	Management Code XXXXXX
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38 – Office of Chief Economist (OCE)

(12-position accounting code with optional 4-position document control number)

FY/Fund XXX	Division XX	Branch XXX	Project XXXX	Optional Document Control Number XXXX
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42 – Office of Budget and Program Analysis (OBPA)

(7-position accounting code with optional 4-position document control number)

FY/Apprn XXX	Organization XX	Project XX	Optional Document Control Number XXXX
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43 – Office of International Cooperation and Development (OICD)

(12-position accounting code with optional 4-position document control number. **Note:** This accounting code format is valid for FY94 and prior years only.)

FY/Apprn XXX	Organization XXXX	Project XXXXX	Optional Document Control Number XXXX
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46 – Occupational Safety and Health Review Commission (OSHRC)

(3-position accounting code with an optional 4-position activity code)

Apprn XXX	Optional Activity XXXX
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48 – Human Nutrition Information Service (HNIS)

(9-position accounting code with optional 4-position document control number. **Note:** This accounting code format is valid for FY95 and prior years only.)

FY X	Apprn XX	Allowance Holder XX	Suborg XX	Tracking Level XX	Optional Document Control Number XXXX
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50 – U.S. Merit Systems Protection Board (MSPB)

(14-position accounting code)

FY/Apprn	Accounting Station	Cost Center	Case Type	Additional Description Code of Case Type	Type of Process
X	XX	XXXX	XX	XX	XXX

74 – U.S. Court of Veterans Appeals (CVA)

(8-position accounting code with optional 4-position document control number)

FY/Apprn	Report Level	Division Level	Optional Document Control Number
XXX	XX	XXX	XXXX

76 – Office of Information Resources Management (OIRM)

(8-position accounting code with optional 4-position document control number)

FY/Apprn	Organization/Deputy	Branch	Project	Optional Document Control Number
XXX	XX	X	XX	XXXX

84 – U.S. Commission on Civil Rights (USCCR)

(3-position accounting code with optional 1-position organization code, optional 2-position cost center code, and optional 2-position subcenter project code)

FY/Apprn	Optional Organization	Optional Cost Center	Optional Subcenter Project
XXX	X	XX	XX

90 – Office of the Chief Financial Officer (OCFO)/National Finance Center (NFC)

(12-position accounting code with optional 4-position document control number. **Note:** Applicable to NFC only.)

FY/Apprn	Organization	Branch	Section	Unit	Reimbursable Code	Optional Document Control Number
XXX	XX	X	X	X	XXXX	XXXX

92 – Office of Administrative Law Judges (OALJ)

(5-position accounting code with optional 4-position document control number)

FY/Apprn	Project	Optional Document Control Number
XXX	XX	XXXX

98 – Office of Operations (OO)

(8-position accounting code with optional 4-position document control number and optional 6-position project code)

FY/Apprn XXX	Division/Branch XX	Cost Center Project XXX	Optional Document Control Number XXXX	Optional Project Code XXXXXX
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AW – Alternative Agriculture Research and Commercialization Center (AARC)

(3-position accounting code with optional 4-position location code and optional 3-position management unit code)

Apprn XXX	Optional Location XXXX	Optional Management Unit XXX
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CA – Board of Contract Appeals (BCA)

(8-position accounting code and optional 4-position document control number)

Apprn XXX	Pseudo Code X	Unit ID X	Reg Cntrs X	PGM/WCF Reimb X	WCF Reimb X	Optional Document Control Number XXXX
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DB – Office of Small and Disadvantaged Business Utilization (OSDBU)

(8-position accounting code and optional 4-position document control number)

FY/Apprn XXX	Division XX	Project XXX	Optional Document Control Number XXXX
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DM – Departmental Administration Management Services Staff (DAMS)

(8-position accounting code and optional 4-position document control number)

Apprn XXX	Pseudo Code X	Unit ID X	Reg Cntrs X	PGM/WCF Reimb X	WCF Reimb X	Optional Document Control Number XXXX
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ES – Office of the Executive Secretariat (OES)

(8-position accounting code with optional 4-position document control number)

Input Code:

FY/Apprn XXX	Organization X	Program Area XX	Project XX	Optional Document Control Number XXXX
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Record Identifier:

FY/Apprn XXX	Organization X	Program Area XX	Project XX
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FA – Farm Service Agency (FSA)

(9-position accounting code with optional 2-position project number and optional 2-position subsidiary number)

Input Code:

FY	Index	Budget Detail	Optional Project Number	Optional Subsidiary Number
XX	XXXXX	XX	XX	XX

Output Code:

Apprn	FY	Index	Budget Detail	Optional Project Number	Optional Subsidiary Number
XXX	XX	XXXXX	XX	XX	XX

FB – Federal Housing Finance Board (FHFB)

(8-position accounting code with optional 4-position document control number)

Apprn	Organization	Optional Document Control Number
XXX	XXXXX	XXXX

IT – Office of the Chief Information Officer (OCIO)

(8-position accounting code with optional 4-position document control number and optional 6-position project code)

FY/Apprn	Division/Branch	Cost Center Project	Optional Document Control Number	Optional Project Code
XXX	XX	XXX	XXXX	XXXXXX

NA – National Appeals Division (NAD)

(12-position accounting code)

FY/Fund	Associate Area	Division	State	Reserved
XXX	XX	X	XX	XXXX

PA – Policy Analysis and Coordination Center (PACC)

(8-position accounting code and optional 4-position document control number)

Apprn	Pseudo Code	Unit ID	Reg Cntrs	PGM/WCF Reimb	WCF Reimb	Optional Document Control Number
XXX	X	X	X	X	X	XXXX

SC – National Sheep Industry Improvement Center (NSIIC)

(15-position accounting code with optional 4-position document control number)

Apprn	Allottee	Major Class	Special Purpose	Reserv	State	County	Optional Document Control No.
XXX	X	XX	XXX	X	XX	XXX	XXXX

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This index provides an alphabetical list of all headings in the procedure. When a heading is referenced, you can use this index to locate the page number.

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